

SWEETWATER UNION HIGH SCHOOL DISTRICT

Audit Report

STANDARDIZED TESTING AND REPORTING PROGRAM

Chapter 828, Statutes of 1997

July 1, 1997, through June 30, 2004



JOHN CHIANG
California State Controller

January 2009



JOHN CHIANG
California State Controller

January 21, 2009

Jim Cartmill, President
Board of Education
Sweetwater Union High School District
1130 Fifth Avenue
Chula Vista, CA 91911-2896

Dear Mr. Cartmill:

The State Controller's Office audited the costs claimed by Sweetwater Union High School District for the legislatively mandated Standardized Testing and Reporting (STAR) Program (Chapter 828, Statutes of 1997) for the period of July 1, 1997, through June 30, 2004.

The district claimed \$1,520,820 for the mandated program. Our audit disclosed that \$74,034 is allowable and \$1,446,786 is unallowable. The costs are unallowable primarily because the district claimed unsupported or ineligible costs. The State made no payment to the district. The State will pay allowable costs claimed, totaling \$74,034, contingent upon available appropriations.

Regarding the unsupported costs, if the district subsequently provides corroborating evidence to support the time it takes to perform individual reimbursable activities, we will revise the final audit report as appropriate.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at CSM's Web site, at www.csm.ca.gov (Guidebook link); you may obtain IRC forms by telephone, at (916) 323-3562, or by e-mail, at csminfo@csm.ca.gov.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/sk

cc: Jesus M. Gandrara, Ed.D., Superintendent of Schools
Sweetwater Union High School District
Randolph E. Ward, Ed.D., County Superintendent of Schools
San Diego County Office of Education
Scott Hannan, Director
School Fiscal Services Division
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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Sweetwater Union High School District for the legislatively mandated Standardized Testing and Reporting Program (Chapter 828, Statutes of 1997) for the period of July 1, 1997, through June 30, 2004.

The district claimed \$1,520,820 for the mandated program. Our audit disclosed that \$74,034 is allowable and \$1,446,786 is unallowable. The costs are unallowable primarily because the district claimed unsupported or ineligible costs. The State made no payments to the district. The State will pay allowable costs claimed, totaling \$74,034, contingent upon available appropriations.

Background

Chapter 828, Statutes of 1997, amended Education Code sections 60607, 60609, 60615, and 60630 and added Education Code sections 60640 through 60641, and 60643. Chapter 828, Statutes of 1997, and the implementing regulations in the California Code of Regulations, Title 5, sections 850 through 904, established the Standardized Testing and Reporting (STAR) Program related to the achievement testing school districts must administer to pupils in the state.

The STAR Program requires school districts, between March 15 and May 15 of each year, to test all students in grades 2 through 11 with a nationally-normed achievement test designated by the State Board of Education. School districts administered the Stanford Achievement Test, Ninth Edition (SAT-9) test in English to all pupils enrolled in grades 2 through 11 from fiscal year (FY) 1997-98 through FY 2001-02. The California Achievement Test, Sixth Edition Survey (CAT/6) replaced the SAT-9 test effective for FY 2002-03. School districts administered the CAT/6 test in English to all pupils enrolled in grades 2 through 11 for FY 2002-03 and FY 2003-04. In addition, school districts administered an additional test, the Spanish Assessments of Basic Education Second Edition (SABE/2), to every Spanish-speaking pupil of limited English proficiency who is enrolled in grades 2 through 11 if the pupil was initially enrolled in any public school in the state less than 12 months prior to the date the English language SAT-9 test was given. School districts are also required to engage in numerous activities related to test administration and reporting.

On August 24, 2000, the Commission on State Mandates (CSM) determined that the legislation imposed a state mandated reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. CSM adopted the parameters and guidelines on January 24, 2002. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

**Objective, Scope,
and Methodology**

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Standardized Testing and Reporting (STAR) Program for the period of July 1, 1997, through June 30, 2004.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

We asked the district's representative to submit a written representation letter regarding the district's accounting procedures, financial records, and mandated cost claiming procedures as recommended by generally accepted government auditing standards. However, the district declined our request.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Sweetwater Union High School District claimed \$1,520,820 for costs of the Standardized Testing and Reporting Program. Our audit disclosed that \$74,034 is allowable and \$1,446,786 is unallowable.

The State made no payments to the district. Our audit disclosed that \$74,034 is allowable. The State will pay allowable costs claimed, totaling \$74,034, contingent upon available appropriations.

**Views of
Responsible
Officials**

We issued a draft audit report on October 17, 2008. Dianne Russo, Chief Financial Officer, responded by letter dated November 7, 2008 (Attachment), disagreeing with the audit findings. This final audit report includes the district's response.

Restricted Use

This report is solely for the information and use of Sweetwater Union High School District, the San Diego County Office of Education, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

January 21, 2009

Schedule 1— Summary of Program Costs July 1, 1997, through June 30, 2004

<u>Cost Elements/Mandated Activities</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>	<u>Reference ¹</u>
<u>July 1, 1997, through June 30, 1998</u>				
Salaries and benefits:				
Training, policies, and procedures	\$ 10,560	\$ 2,999	\$ (7,561)	Finding 1
Pretest and post-test coordination	88,828	—	(88,828)	Finding 1
Test administration	6,118	—	(6,118)	Finding 1
Reporting and recordkeeping	8,053	58	(7,995)	Finding 1
Total salaries and benefits	<u>113,559</u>	<u>3,057</u>	<u>(110,502)</u>	
Materials and supplies:				
Test materials, supplies, and equipment	<u>162,687</u>	<u>126,845</u>	<u>(35,842)</u>	Finding 2
Total materials and supplies	<u>162,687</u>	<u>126,845</u>	<u>(35,842)</u>	
Total direct costs	276,246	129,902	(146,344)	
Indirect costs	<u>13,702</u>	<u>6,196</u>	<u>(7,506)</u>	Findings 1,2,3
Total direct and indirect costs	289,948	136,098	(153,850)	
Less mandate portion of STAR apportionments	(172,815)	(172,815)	—	
Adjustment to eliminate negative balance	<u>—</u>	<u>36,717</u>	<u>36,717</u>	
Total program costs	<u>\$ 117,133</u>	<u>—</u>	<u>\$ (117,133)</u>	
Less amount paid by the State		<u>—</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		
<u>July 1, 1998, through June 30, 1999</u>				
Salaries and benefits:				
Training, policies, and procedures	\$ 13,432	\$ 139	\$ (13,293)	Finding 1
Pretest and post-test coordination	129,429	2,014	(127,415)	Finding 1
Test administration	9,023	1,276	(7,747)	Finding 1
Reporting and recordkeeping	9,803	77	(9,726)	Finding 1
Total salaries and benefits	<u>161,687</u>	<u>3,506</u>	<u>(158,181)</u>	
Materials and supplies:				
Training, policies, and procedures	42	42	—	
Test materials, supplies, and equipment	152,009	150,235	(1,774)	Finding 2
Reporting and recordkeeping	<u>11,282</u>	<u>11,282</u>	<u>—</u>	
Total materials and supplies	<u>163,333</u>	<u>161,559</u>	<u>(1,774)</u>	
Total direct costs	325,020	165,065	(159,955)	
Indirect costs	<u>16,706</u>	<u>6,421</u>	<u>(10,285)</u>	Findings 1,2,3
Total direct and indirect costs	341,726	(171,486)	(170,240)	
Less mandate portion of STAR apportionments	<u>(203,651)</u>	<u>(99,748)</u>	<u>103,903</u>	Finding 4
Total program costs	<u>\$ 138,075</u>	<u>71,738</u>	<u>\$ (66,337)</u>	
Less amount paid by the State		<u>—</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 71,738</u>		

Schedule 1 (continued)

Cost Elements/Mandated Activities	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
July 1, 1999, through June 30, 2000				
Salaries and benefits:				
Training, policies, and procedures	\$ 23,433	\$ 159	\$ (23,274)	Finding 1
Pretest and post-test coordination	160,432	975	(159,457)	Finding 1
Test administration	18,394	—	(18,394)	Finding 1
Reporting and recordkeeping	9,911	—	(9,911)	Finding 1
Total salaries and benefits	212,170	1,134	(211,036)	
Materials and supplies:				
Training, policies, and procedures	162	157	(5)	Finding 2
Test materials, supplies, and equipment	9,726	—	(9,726)	Finding 2
Pretest and post-test coordination	4,888	5,006	118	Finding 2
Reporting and recordkeeping	—	29,410	29,410	Finding 2
Total materials and supplies	14,776	34,573	19,797	
Total direct costs	226,946	35,707	(191,239)	
Indirect costs	10,394	1,835	(8,559)	Findings 1,2,3
Total direct and indirect costs	237,340	37,542	(199,798)	
Less mandate portion of STAR apportionments	(71,959)	(35,246)	36,713	Finding 4
Total program costs	\$ 165,381	2,296	\$ (163,085)	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		\$ 2,296		
July 1, 2000, through June 30, 2001				
Salaries and benefits:				
Training, policies, and procedures	\$ 29,107	\$ 4,641	\$ (29,496)	Finding 1
Pretest and post-test coordination	194,253	3,479	(190,774)	Finding 1
Test administration	25,032	1,113	(23,919)	Finding 1
Reporting and recordkeeping	12,149	1,201	(10,948)	Finding 1
Total salaries and benefits	260,541	10,404	(250,137)	
Materials and supplies:				
Training, policies, and procedures	484	—	(484)	Finding 2
Test materials, supplies, and equipment	8,807	—	(8,807)	Finding 2
Pretest and post-test coordination	6,814	1,559	(5,255)	Finding 2
Reporting and recordkeeping	9,730	9,409	(321)	Finding 2
Total materials and supplies	25,835	10,968	(14,867)	
Total direct costs	286,376	(21,372)	(265,004)	
Indirect costs	11,885	1,455	(10,430)	Findings 1,2,3
Total direct and indirect costs	298,261	22,827	(275,434)	
Less mandate portion of STAR apportionments	(77,495)	(37,957)	39,538	Finding 4
Adjustment to eliminate negative balance	—	15,130	15,130	
Total program costs	\$ 220,766	—	\$ (220,766)	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		\$ —		

Schedule 1 (continued)

<u>Cost Elements/Mandated Activities</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>	<u>Reference ¹</u>
<u>July 1, 2001, through June 30, 2002</u>				
Salaries and benefits:				
Training, policies, and procedures	\$ 33,103	\$ —	\$ (33,103)	Finding 1
Pretest and post-test coordination	239,729	1,875	(237,854)	Finding 1
Test administration	23,630	—	(23,630)	Finding 1
Reporting and recordkeeping	20,337	984	(19,353)	Finding 1
Total salaries and benefits	<u>316,799</u>	<u>2,859</u>	<u>(313,940)</u>	
Materials and supplies:				
Training, policies, and procedures	15	—	(15)	Finding 2
Test materials, supplies, and equipment	7,007	—	(7,007)	Finding 2
Pretest and post-test coordination	2,363	—	(2,363)	Finding 2
Reporting and recordkeeping	13,956	6,586	(7,370)	Finding 2
Total materials and supplies	<u>23,341</u>	<u>6,586</u>	<u>(16,755)</u>	
Total direct costs	340,140	9,445	(330,695)	
Indirect costs	14,116	394	(13,722)	Findings 1,2,3
Total direct and indirect costs	354,256	(9,839)	(344,417)	
Less mandate portion of STAR apportionments	(77,495)	(39,542)	37,953	Finding 4
Adjustment to eliminate negative balance	—	29,703	29,703	
Total program costs	<u>\$ 276,761</u>	<u>—</u>	<u>\$ (276,761)</u>	
Less amount paid by the State		<u>—</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		
<u>July 1, 2002, through June 30, 2003</u>				
Salaries and benefits:				
Training, policies, and procedures	\$ 24,918	\$ —	\$ (24,918)	Finding 1
Pretest and post-test coordination	218,002	5,134	(212,868)	Finding 1
Test administration	23,756	224	(23,532)	Finding 1
Reporting and recordkeeping	21,096	552	(20,544)	Finding 1
Total salaries and benefits	<u>287,772</u>	<u>5,910</u>	<u>(281,862)</u>	
Materials and supplies:				
Training, policies, and procedures	423	—	(423)	Finding 2
Test materials, supplies, and equipment	6,090	—	(6,090)	Finding 2
Pretest and post-test coordination	7,672	2,876	(4,796)	Finding 2
Reporting and recordkeeping	14,525	4,866	(9,659)	Finding 2
Travel	37	37	—	Finding 2
Total materials and supplies	<u>28,747</u>	<u>7,779</u>	<u>(20,968)</u>	
Total direct costs	316,519	13,689	(302,830)	
Indirect costs	13,136	568	(12,568)	Findings 1,2
Total direct and indirect costs	329,655	14,257	(315,398)	
Less mandate portion of STAR apportionments	(80,730)	(40,504)	40,226	Finding 4
Adjustment to eliminate negative balance	—	26,247	26,247	
Total program costs	<u>\$ 248,925</u>	<u>—</u>	<u>\$ (248,925)</u>	
Less amount paid by the State		<u>—</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		

Schedule 1 (continued)

<u>Cost Elements/Mandated Activities</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>	<u>Reference ¹</u>
<u>July 1, 2003, through June 30, 2004</u>				
Salaries and benefits:				
Training, policies, and procedures	\$ 46,647	\$ 2,623	\$ (44,024)	Finding 1
Test materials, supplies, and equipment	3,186	—	(3,186)	Finding 1
Pretest and post-test coordination	275,558	9,299	(266,259)	Finding 1
Test administration	24,492	510	(23,982)	Finding 1
Reporting and recordkeeping	13,618	4,510	(9,108)	Finding 1
Total salaries and benefits	363,501	16,942	(346,559)	
Materials and supplies:				
Training, policies, and procedures	615	179	(436)	Finding 2
Test materials, supplies, and equipment	24,903	—	(24,903)	Finding 2
Pretest and post-test coordination	8,483	11,025	2,542	Finding 2
Reporting and recordkeeping	13,995	6,559	(7,436)	Finding 2
Travel	37	37	—	
Subtotal materials and supplies	48,033	17,800	(30,233)	
Total direct costs	411,534	34,472	(376,792)	
Indirect costs	24,939	2,105	(22,834)	Findings 1,2
Total direct and indirect costs	436,473	36,847	(399,626)	
Less mandate portion of STAR apportionments	(82,694)	(42,320)	40,374	Finding 4
Adjustment to eliminate negative balance	—	5,473	5,473	
Total program costs	\$ 353,779	—	\$ (353,779)	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		\$ —		

Schedule 1 (continued)

<u>Cost Elements/Mandated Activities</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>	<u>Reference ¹</u>
<u>Summary: July 1, 1997, through June 30, 2004</u>				
Salaries and benefits:				
Training, policies, and procedures	\$ 181,200	\$ 10,531	\$ (170,669)	
Test materials, supplies, and equipment	3,186	—	(3,186)	
Pretest and post-test coordination	1,306,231	22,776	(1,283,455)	
Test administration	130,445	3,123	(127,322)	
Reporting and recordkeeping	94,967	7,382	(87,585)	
Subtotal salaries and benefits	<u>1,716,029</u>	<u>43,812</u>	<u>(1,672,217)</u>	
Materials and supplies:				
Training, policies, and procedures	1,741	378	(1,363)	
Test materials, supplies, and equipment	371,229	277,080	(94,149)	
Pretest and post-test coordination	30,220	20,466	(9,754)	
Reporting and recordkeeping	63,488	68,112	4,624	
Travel	74	74	—	
Total materials and supplies	<u>466,752</u>	<u>366,110</u>	<u>(100,642)</u>	
Total direct costs	2,182,781	409,922	(1,772,859)	
Indirect costs	<u>104,878</u>	<u>18,974</u>	<u>(85,904)</u>	
Total direct and indirect costs	2,287,659	428,896	(1,858,763)	
Less mandate portion of STAR apportionments	(766,839)	(468,132)	298,707	
Adjustment to eliminate negative balance	<u>—</u>	<u>113,270</u>	<u>113,270</u>	
Total program costs	<u>\$ 1,520,820</u>	<u>74,034</u>	<u>\$(1,446,786)</u>	
Less amount paid by the State		<u>—</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 74,034</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unsupported salaries and benefits

The district claimed \$1,716,029 in salaries and benefits and \$81,591 in related indirect costs for the audit period. We determined that \$1,672,217 in salaries and benefits and \$79,385 in related indirect costs are unallowable. The unallowable costs were primarily due to inadequate documentation. The district's primary support was time logs. Our audit results determined that district employees estimated and summarized time spent on Standardized Testing and Reporting (STAR) activities. Most time logs did not include the date on which the activities were performed.

The district also miscalculated the productive hourly rates when it inverted the certificated and classified staff members' benefit rates, consequently overstating and/or understating employee salary amounts.

We tested productive hourly rates for 20 employees; 12 (60%) employees had either a higher or lower rate because the district inverted benefit rates associated with certificated and classified personnel. During fieldwork and the exit conference, we informed the district of the inverted benefit rates. The district concurred with the finding. We asked the district to verify the recalculations of productive hourly rates of employees with allowable costs on March 6, 2008. The district complied with our request. The recalculated hourly rates for employees with allowable costs indicated a variation from 25% to 80% from claimed costs in each of the fiscal years in the audit period.

We did not ask the district to recalculate the hourly rates for employees with no allowable costs. As a result, the adjustments associated with incorrect hourly rates for the entire audit period were not determined.

District employees overstated hours dedicated to the mandate because they reported time as "STAR," which includes time for other non-reimbursable tests, such as the California Standards Tests (CST), California Alternate Performance Assessment (CAPA), and 7th Grade Writing Test. Consequently, we applied the percentages discussed below to determine the reimbursable time for the STAR coordination.

For fiscal year (FY) 1997-98, we calculated a reimbursable percentage of 100% based on test results reported by the California Department of Education (CDE). At that time, the STAR program consisted primarily of reimbursable mandated activities. For FY 1998-99 through FY 2003-04, the district determined that 48.9% of claimed costs related to the reimbursable CAT/6 tests. The district based the percentage on all tests administered for FY 2004-05. Considering that supported costs were not material, we accepted the district's methodology. We discussed these percentages with the district during fieldwork and at the exit conference.

During the audit status meetings with district representatives, we addressed the inadequate documentation for salaries and benefits. We suggested that the district perform a time study to support claimed costs. The district chose not to conduct a time study.

Based on the district's response to the draft report, we modified the final report to allow time logs that identified specific dates of activity performance. However, the time logs deemed adequate by the auditors were not sufficient to support the entire salaries and benefits claimed. The adjustment associated with unallowable salaries and benefits represents 97% of claimed costs (\$1,672,217 of \$1,716,029). Forty-nine percent (\$817,580) of the audit adjustment pertains to overstated hours for the non-reimbursable STAR activities, and 51% is associated with inadequate time records.

The district claimed salary and benefit costs for "Test Materials, Supplies, and Equipment," a component that is no longer reimbursable.

The following table summarizes the overstated salaries and benefits, and related indirect costs by reimbursable activity:

	Fiscal Year							
	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	Total
<u>Salaries and Benefits</u>								
Reimbursable components:								
Training, policies, and procedures	\$ (7,561)	\$ (13,293)	\$ (23,274)	\$ (24,496)	\$ (33,103)	\$ (24,918)	\$ (45,024)	\$ (170,669)
Test, materials, and equipment	—	—	—	—	—	—	(3,186)	(3,186)
Pretest and post- test coordination	(88,828)	(127,415)	(159,457)	(190,774)	(237,854)	(212,868)	(266,259)	(1,283,455)
Test administration	(6,118)	(7,747)	(18,394)	(23,919)	(23,630)	(23,532)	(23,982)	(127,322)
Reporting and recordkeeping	(7,995)	(9,726)	(9,911)	(10,948)	(19,353)	(20,544)	(9,108)	(87,585)
Total direct costs	(110,502)	(158,181)	(211,036)	(250,137)	(313,940)	(281,862)	(346,559)	(1,672,217)
Total indirect costs	(5,481)	(8,131)	(9,665)	(10,381)	(13,029)	(11,697)	(21,001)	(79,385)
Audit adjustment	\$ (115,983)	\$ (166,312)	\$ (220,701)	\$ (260,518)	\$ (326,969)	\$ (293,559)	\$ (367,560)	\$ (1,751,602)

The program's parameters and guidelines (section IV.B) state:

For each eligible claimant, the following activities to administer the designated achievement and primary language tests are eligible for reimbursement. (A) Training, Policies and Procedures, (B) Test Materials, Supplies, and Equipment, (limited to reimbursement from January 2, 1998 through December 15, 1999), (C) Pretest and Posttest Coordination, (D) Test Administration , and (E) Reporting and Record Keeping.

The parameters and guidelines (section V.A.) state:

Direct costs are those costs incurred specifically for the reimbursable activities.

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

The parameters and guidelines (section V.B.) state:

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

The parameters and guidelines (section VI.A.) state:

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of the validity and relationship to the reimbursable activities. Documents may include, but are not limited to worksheets, employee time records of time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state and federal government requirements.

Recommendation

We recommend that the district claim only costs that are reimbursable under the program's parameters and guidelines and that are properly supported with source documents.

District's Response

The district claimed that the draft report did not specify the amounts attributable to: (1) inadequate documentation, (2) incorrect calculation of productive hourly rates, (3) overstated hours, (4) application of incorrect indirect costs rates, and (5) costs claimed under a reimbursable component that was no longer in effect.

The district also stated that "the Controller's standard is that all mandate activities of each employee should be recorded contemporaneously on some sort of daily time sheet and this record be further corroborated by independent evidence. There is no requirement in the parameters and guidelines governing this program that source documentation be completed contemporaneously or matched with corroborating evidence." The district claimed that the time records and/or worksheets provided to the auditor are source documents that show evidence of and the validity of the costs claimed. Each of the employee's time record sheets contains a periodic tally of time spent by the employee on the mandated activities.

The district claimed that employees' certifications that were dated after the fact do not constitute a valid reason to reject submitted time logs.

The district stated that due to the lack of detail in the draft audit report, it cannot determine the amount of the adjustment attributable to the overstated and understated productive hourly rates. Also, the district stated that it fully complied with the parameters and guidelines by reporting each employee implementing the reimbursable activities by name, job classification, and productive hourly rate. The district stated that the lack of source of documentation is not a valid reason for an audit adjustment.

The district agreed with our adjustments for overstated hours attributable to time spent on non-reimbursable tests.

The district stated that the SCO misinterpreted the significance of reimbursable component “Test Materials, Supplies, and Equipment” and that the limitation of this activity applies to statewide materials that the district paid for directly until December 15, 1999.

SCO’s Comment

We revised the audit finding based on the district’s response and provided additional information to clarify the adjustment. In addition, we revised the reimbursable percentage of STAR costs from 83% to 100% for FY 1997-98 based on additional information we received subsequent to the issuance of the draft report. Consequently, unallowable costs decreased by \$18,241, from \$1,769,843 to \$1,751,602. On December 22, 2008, we sent the district detail worksheets supporting the audit adjustments. As of the issuance of this audit report, the district has not responded to the detail worksheets or changes to the audit finding.

We agree that the parameters and guidelines require that claimed costs be traceable to source documents that show evidence of the validity and relationship to the reimbursable activities. We allowed hours traceable to source documents that identified the date on which the activities were performed. We did not allow hours that were estimated or represented only a summary of time spent.

The unallowable “Test Materials, Supplies, and Equipment” relates to salaries and benefits, not materials and supplies.

FINDING 2— Misstated materials and supplies

The district claimed \$466,752 for materials and supplies and \$23,282 in related indirect costs for the audit period. We determined that \$100,642 in materials and supplies and \$4,976 in related indirect costs are unallowable.

For FY 1997-98, FY 2001-02, and FY 2002-03, the district claimed costs for non-reimbursable materials such as Annual Performance Index Software and Math Balanced Assessment in Mathematics.

For FY 2000-01 through FY 2003-04, the district claimed pre-test and post-test postage costs associated with parent guidance letters sent out during the pre-test and post-test coordination, which are not reimbursable.

The district incorrectly categorized costs under the reimbursable component “Test Materials, Supplies, and Equipment” after December 15, 1999, the rescission date of this component. Any allowable costs identified were relocated to the appropriate reimbursable component.

The district claimed costs for materials and supplies for all of the STAR coordination, which includes non-reimbursable activities; therefore, we reduced the allowable costs, identified as “STAR” coordination, to a 48.98% rate for FY 1998-99 through FY 2003-04 and 100% for FY 1997-98. (Refer to Finding 1 for a discussion of the percentage allocations.)

The following table summarizes the overstated materials and supplies, and related indirect costs by reimbursable activity:

	Fiscal Year							
	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	Total
<u>Materials and Supplies</u>								
Reimbursable components:								
Training, policies, and procedures	\$ —	\$ —	\$ (5)	\$ (484)	\$ (15)	\$ (423)	\$ (436)	\$ (1,363)
Test, materials, and equipment	(35,842)	(1,774)	(9,726)	(8,807)	(7,007)	(6,090)	(24,903)	(94,149)
Pretest and post- test coordination	—	—	118	(5,255)	(2,363)	(4,796)	2,542	(9,754)
Reporting and recordkeeping	—	—	29,410	(321)	(7,370)	(9,659)	(7,436)	4,624
Total direct costs	(35,842)	(1,774)	19,797	(14,867)	(16,755)	(20,968)	(30,233)	(100,642)
Total indirect costs	(1,778)	(91)	907	(617)	(695)	(870)	(1,832)	(4,976)
Audit adjustment	\$ (37,620)	\$ (1,865)	\$ 20,704	\$ (15,484)	\$ (17,450)	\$ (21,838)	\$ (32,065)	\$ (105,618)

The parameters and guidelines (section IV.E.) state:

The cost of materials and supplies used for reports (including, paper and envelopes), the cost of postage for mailing reports to parents, and the costs of computer programming used for reporting purposes is reimbursable under this activity.

The parameters and guidelines (section V.(2)) state:

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases should be at the actual price after deducting discounts, rebates, and allowances received by the claimant.

Recommendation

We recommend that the district only claim costs that are reimbursable under the program’s parameters and guidelines, and are properly supported with source documents.

District’s Response

The district stated that it is unable to assess the adjustments associated to materials and supplies due to missing adjustment amounts for non-reimbursable tests, postage for guidance letters to parents, and costs claimed under “Test Materials, Supplies, and Equipment” after December 15, 1999.

The district stated that it is unable to determine if reductions applicable to overstated STAR costs were properly calculated because the adjustments were not disclosed in the draft report.

The district states that the parameters and guidelines allow for reimbursement of relevant materials and supplies, and not all of the claimed materials and supplies related to the statewide materials provided to the district but paid for directly by the State.

SCO's Comment

We sent the district detail worksheets supporting the materials and supplies audit adjustments. The adjustments primarily pertain to non-reimbursable materials and supplies, as well as to costs claimed past the reimbursement period for the "Test Materials, Supplies, and Equipment" component.

The program's parameters and guidelines allow the purchase of materials and supplies under the component "Test Materials, Supplies, and Equipment." However, reimbursement is subject to the reimbursement period of January 2, 1998, through December 15, 1999. We allowed any reimbursable costs claimed under this component, but relocated these costs to the proper component.

We also revised the reimbursable percentage from 83% to 100% for FY 1997-98 (refer to Finding 1 for discussion of the percentage allocations). Consequently, unallowable costs decreased by \$1,382 (from \$39,002 to \$37,620) for FY 1997-98.

FINDING 3— Misstated indirect costs

The district misstated its indirect cost rates for FY 1997-98 through FY 2000-01 and, therefore, misstated claimed indirect costs by \$1,542. The district inadvertently used the incorrect rates. We recalculated the indirect costs using the California Department of Education approved rates.

The following table summarizes the overstated salaries and benefits, and related indirect costs by reimbursable activity:

	Fiscal Year				Total
	1997-98	1998-99	1999-2000	2000-01	
Actual indirect cost rate	4.77%	3.89%	5.14%	6.81%	
Claimed indirect costs rate	4.96%	5.14%	4.58%	4.15%	
Indirect rate adjustment	(0.19)%	(1.25)%	0.56%	2.66%	
Allowable direct costs	\$ 129,902	\$ 162,065	\$ 35,706	\$ 21,372	
Audit adjustment	\$ (247)	\$ (2,063)	\$ 200	\$ 568	\$ (1,542)

The parameters and guidelines (section V.B.) state:

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the CDE.

Recommendation

We recommend that the district ensure that its indirect cost rates are correctly computed.

District's Response

The district argued that the \$1,597 indirect cost rate finding is eliminated because it used unrestricted indirect cost rates. The parameters and guidelines require the use of an unrestricted indirect cost rate.

SCO's Comment

We revised the finding based on the adjusted allowable costs identified in Findings 1 and 2. As a result, the finding decreased by \$55, from \$1,597 to \$1,542. The district did not provide any explanation supporting the indirect cost rates claimed.

The parameters and guidelines indicate that school districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the CDE. Although the parameters and guidelines mandate the use of a "non-restrictive rate," they also state that school districts should use the rate on form J-380, which reports restricted indirect rates. Information reported in the California Department of Education Web site indicates that the restricted rates approved are determined and developed in accordance with Education Department of General Administrative Regulations, Parts 75 and 76 of Title 34 of the Code of Federal Regulations, and are valid for both state and federal programs.

**FINDING 4—
Overstated
reimbursements**

The district claimed \$766,839 in apportionments issued by the California Department of Education. We determined that the district overstated the apportionments by \$298,707. The overstatement was attributable to the problem noted below.

The district applied the apportionment funds in their entirety, rather than the percentage allocated to the reimbursable tests—Spanish Assessment of Basic Education, Second Edition (SABE/2) and Stanford Achievement Test Series, Ninth Edition (SAT-9)—replaced by California Achievement Test, Sixth Edition (CAT/6).

The district claimed incorrect apportionment amounts for FY 2001-02, FY 2002-03, and FY 2003-04, which understated the apportionments by \$8,906.

The table below summarizes the district's apportionment misstatements:

	Fiscal Year							
	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	Total
Reimbursements:								
Apportionment per CDE	\$ 172,815	\$ 203,651	\$ 71,959	\$ 77,495	\$ 80,730	\$ 82,694	\$ 86,402	\$ 775,746
Mandated percentage	× 100.0%	× 48.98%	× 48.98%	× 48.98%	× 48.98%	× 48.98%	× 48.98%	
Apportionment per audit	172,815	99,748	35,246	37,957	39,542	40,504	42,320	\$ 468,132
Apportionment claimed	(172,815)	(203,651)	(71,959)	(77,495)	(77,495)	(80,730)	(82,694)	(766,839)
Audit adjustment	\$ —	\$ (103,903)	\$ (36,713)	\$ (39,538)	\$ (37,953)	\$ (40,226)	\$ (40,374)	\$ (298,707)

The parameters and guidelines (section VII) state:

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from the claim.

Recommendation

We recommend that the district offset only federal and state funds related to the mandate from the claimed costs.

District's Response

The district stated that the SCO did not limit the offset of reimbursements to the costs of specific mandate activities, and instead applied the offset to the entire amount of claimed costs. The district indicated that the parameters and guidelines state that the funding provided from the state budget for the STAR program can be offset only to specific activities.

SCO's Comment

We revised the offset amount from 83% to 100% for FY 1997-98 (refer to Finding 1 for a discussion of percent allocations). Consequently, overstated reimbursements decreased by \$29,379 (from \$29,379 to \$0) for FY 1997-98.

We acknowledge that specific activities are mentioned in the parameters and guidelines under "Offsetting Savings and Reimbursements." The program's parameters and guidelines indicate that the offset should be applied to all of the reimbursable components. These include:

- Designating site and district coordinators;
- Exempting pupils from STAR program tests upon request of the parent or guardian;
- Coordinating testing at the test site; and
- Reporting data to the school district governing board or county of office of education and the Superintendent of Public Instruction.

Additionally, the parameters and guidelines indicate that any savings the claimant experiences in the same program as a result of the same statutes or executive order found to contain the mandate shall be deducted from the costs claimed.

Furthermore, the apportionment notices sent to the school districts annually indicate that the funds apportioned are for participation in the STAR Program in accordance with criteria specified in Chapter 828, Statutes of 1997, in order to reimburse districts for costs associated with the annual STAR testing cycle.

OTHER ISSUES

In response to the draft audit report, the district addressed the following issues that arose during the audit.

Basis for AdjustmentsDistrict's Response

The draft audit report (page 2) states that the audit was conducted under the authority of Government Code Section 17561 (among others). However, the draft audit report does not assert that the claimed costs were excessive or unreasonable, which is the only mandated cost audit standard in statute (Government Code Section 17561(d)(2)).

The draft audit report (page 2) also states that "generally accepted government auditing standards" were used to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings. . ." However, the draft audit report, as discussed below, asserts unpublished standards of "evidence" in excess of the parameters and guidelines and Government Code. It would therefore appear that the entire findings are based upon the wrong standard for review. If the Controller wishes to enforce other audit standards for mandated cost reimbursement, the Controller should comply with the Administrative Procedures Act.

SCO's Comment

Government Code section 17558.5 requires the district to file a reimbursement claim for actual mandate-related costs. Government Code section 17561(d)(2) allows the SCO to audit the district's records to verify actual mandate-related costs and reduce any claim that the SCO determines is excessive or unreasonable. In addition, Government Code Section 12410 states, "The Controller shall audit all claims against the state, and may audit the disbursement of any state money for correctness, legality, and for sufficient provisions of law for payment." Therefore, the district's contention that the SCO "is authorized to reduce a claim only if it determines the claim to be excessive or unreasonable" is not valid.

Nevertheless, the SCO did conclude that the district's claimed costs were excessive. "Excessive" is defined as "exceeding what is usual, proper, necessary, or normal. . . . Excessive implies an amount or degree too great to be reasonable or acceptable. . . ." ¹ The district overstated claimed costs by including the STAR tests required per the California Department of Education STAR program, rather than those allowable per the program's parameters and guidelines. Furthermore, the district failed to provide adequate documentation to support claimed costs.

¹ Merriam-Webster's Collegiate Dictionary, Tenth Edition, © 2001

Public Records Request

District's Response

The District requests that the Controller provide the District any and all written instructions, memorandums, or other writings in effect and applicable during the claiming period that defines the type of source documentation required, timing of the date of the preparation of employee time records, and the prohibition of declarations as unacceptable documentation. Government Code section 6253, subdivision (c), requires the state agency that is the subject of the request, within 10 days of receipt of a request for a copy of records, to determine whether the request, in whole or in part, seeks copies of disclosable public records in your possession and promptly notify the requesting party of that determination and the reason therefore. Also, as required, when so notifying the District, please state the estimated date and time when records will be made available.

SCO's Comment

On December 9, 2008, we sent the district the requested documentation applicable to the STAR program for the audit period.

**Attachment—
District's Response to
Draft Audit Report**



Dianne Russo, Chief Financial Officer
1130 Fifth Avenue, Chula Vista, CA 91911-2896
Telephone: (619) 691-5550 FAX: (619) 425-3394

November 7, 2008

Mr. Jim L. Spano, Chief
Mandated Costs Audits Bureau
California State Controller
Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

Re: Sweetwater Union High School District
828/97 Standardized Testing and Reporting (STAR) Program
Fiscal Years 1997-98 through 2003-04

Dear Mr. Spano:

This letter is the response of Sweetwater Union High School District to the letter of Jeffrey V. Brownfield, dated October 17, 2008, and received by the District on October 23, 2008, which transmits a draft copy of your audit report of the District's Standardized Testing and Reporting (STAR) annual reimbursement claims, for the period of July 1, 1997 through June 30, 2004.

Basis for the Adjustments

The draft audit report (page 2) states that the audit was conducted under the authority of Government Code Section 17561 (among others). However, the draft audit report does not assert that the claimed costs were excessive or unreasonable, which is the only mandated cost audit standard in statute (Government Code Section 17561(d) (2)).

The draft audit report (page 2) also states that "generally accepted government auditing standards" were used to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings However, the draft audit report, as discussed below, asserts unpublished standards of "evidence" in excess of the parameters and guidelines and Government Code. It would therefore appear that the entire findings are based upon the wrong standard for review. If the Controller wishes to enforce other audit standards for mandated cost reimbursement, the Controller should comply with the Administrative Procedures Act.

The Audit Report Amounts

The draft audit report fails to adequately disclose the amounts adjusted by reason for each fiscal year. Instead, Findings 1 and 2 of the draft audit report list the amounts adjusted by *activity* for each fiscal year, but not the amounts by the *reason* for the adjustment. Since this presentation of information is identical to the information provided in the "summary of program costs" for each fiscal year, beginning on page 4 of the audit report, it does not increase the understanding of the costs disallowed. These deficiencies hinder a complete evaluation of the statement of findings.

understanding of the costs disallowed. These deficiencies hinder a complete evaluation of the statement of findings.

Finding 1 Unsupported salary and benefit costs

This finding eliminates \$1,689,600 as *unallowable* salary and benefits costs with \$80,243 in related indirect costs, for a total adjustment of \$1,769,843. Five reasons are listed for these *unallowable* costs: (1) inadequate documentation, (2) incorrect calculation of productive hourly rates, (3) overstated hours, (4) application of incorrect indirect cost rates, and (5) costs claimed under a reimbursable component that was no longer in effect. However, the audit report does not specify the amounts attributable to each reason.

1. Inadequate Documentation

The draft audit report concludes that the time logs prepared by the District were inadequate because they were not prepared contemporaneously, hours were reported without dates or with date ranges exceeding six months, or the logs included more than one employee. The draft audit report does not disclose the amount of costs disallowed for each of these reasons.

The Controller's standard is that all mandate activities of each employee should be recorded contemporaneously on some sort of daily time sheet and that this record be further corroborated by independent evidence. There is no requirement in the parameters and guidelines governing this program that source documentation be completed contemporaneously or matched with corroborating evidence. The District cannot be held to an unpublished standard.

The parameters and guidelines actually require that "[f]or auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of the validity and relationship to the reimbursable activities" and provide an enumeration of such documentation that includes "declarations." The parameters and guidelines make no demand for contemporaneous time records or additional corroborating documentation to supplement source documents. This is an unenforceable policy preference of the Controller.

The employee time records provided to the auditor satisfy the statute and the parameters and guidelines in that, as employee time records and/or worksheets, they are, themselves, source documents that show evidence of and the validity of the costs claimed. Each one of the employee time record sheets contains a periodic tally of time spent by the employee on mandated activities.

The Controller asserts that a post-facto summary of staff hours spent on the mandated activities is unacceptable, especially if the data is reported several months after the end of the fiscal year. The fact that the employees' certifications are dated after the activity reported occurred is not a valid objection since the parameters and guidelines specifically allow declarations, which by their nature are post-facto. In fact, in every court and tribunal in this nation, people competently testify as to facts that occurred weeks, months, and years past. Further, the fact that more than one employee's time is recorded on a single time log cannot be used as a basis for an audit adjustment because there is no requirement in the parameters and guidelines for each employee to keep a separate time log.

Therefore, the parameters and guidelines essentially only require claimants to "show" or "support" the costs claimed. While everyone involved in the mandate reimbursement process can regret the imprecision of these instructions, these instructions do not require as a specific condition of reimbursement that claimants provide the individual contemporaneous activity log sheets or time records the Controller has established after the fact as an audit requirement.

2. Productive Hourly Rates

The draft audit report states that employee salary amounts were understated and overstated because the District inverted the benefit rates for certificated and classified staff. Aside from the inadvertent inversion that occurred, the lack of detail in the draft audit report means the District is unable to determine the amount of the adjustment attributable to this finding for each fiscal year or ascertain whether this amount was correctly calculated.

The parameters and guidelines require the District to "report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate," and to "describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed." The District fully complied with this requirement in the preparation of the annual reimbursement claims. The audit report does not state that the District failed to do this and it is certainly not a valid reason for an adjustment based on lack of source documentation.

3. Overstated Hours

The draft audit report concludes that salaries and benefits were overstated because District staff reported hours dedicated to the entire STAR program, which includes tests that are considered non-reimbursable. The auditor calculated that 83% of salaries and benefits for test coordination were allowable in FY 1997-98, and accepted the District's calculation of 48.9% as allowable for FY 1998-99 through FY 2003-04.

The District does not dispute this finding. This should result in a reduction of test coordination costs by \$15,101 for FY 1997-98, and \$622,093 for FY 1998-99 through FY 2003-04. However, due to the lack of detail in the draft audit report, the District is unable to determine whether these are the amounts actually used to calculate the adjustment.

4. Indirect Cost Rates

This is a non-substantive application of Finding 3.

5. Test Materials, Supplies and Equipment

The draft audit report concluded that the District claimed costs under Test Materials, Supplies, and Equipment for FY 2003-04, "... which is beyond the reimbursement period of January 2, 1998, through December 15, 1999." The accompanying schedule shows that \$3,186 is being disallowed for this reason. The draft audit report misconstrues the significance of the December 15, 1999 termination of this activity. The limitation of this activity applies to statewide standard testing materials that each district was required to pay for directly to the test provider until December 15, 1999, and for which the districts received state funding (but not actual reimbursement) of various amounts. After this date, the state paid for these statewide materials directly. However, the draft audit report does distinguish these state-limited costs from other relevant materials and supplies which were not statewide materials subject to this limitation.

Finding 2 Misstated Materials and Supplies

This finding eliminates \$101,959 in materials and supplies, with \$5,041 in related indirect costs, for a total adjustment of \$107,000. The reasons stated for this adjustment include materials claimed for non-reimbursable tests, postage for guidance letters to parents, and costs claimed under Test Materials, Supplies, and Equipment after December 15, 1999. However, the District is unable to properly assess these adjustments because the draft audit report does not disclose the amount disallowed due to each reason.

The draft audit report also concluded that materials and supplies were claimed for the entire STAR program, and applied the same percentages derived in Finding 1 to reduce the costs claimed. However, the District is unable to determine whether this reduction was properly

calculated because the draft audit report does not disclose the amount of the adjustment that is attributable to this reason.

The auditor also needs to reevaluate the adjustment applicable to testing materials after December 15, 1999. The parameters and guidelines allow for reimbursement of relevant materials and supplies and not all of the claimed materials and supplies related to the statewide materials provided to the District but paid for directly by the state.

Finding 3 Misstated Indirect Cost Rates

This finding eliminates \$1,597 because the District used the unrestricted indirect cost rates to prepare its claims. The parameters and guidelines require use of the unrestricted indirect cost rate.

Finding 4 Overstated Reimbursements

This finding concludes that the District overstated reimbursements by \$328,086 because it claimed the funds received in their entirety, rather than determine the percentage attributable to the tests covered by this mandate. The draft audit report used the percentages derived in Finding 1 to reduce the offsetting revenue accordingly. Further, the draft audit report concluded that the District inadvertently understated apportionment amounts by \$8,906 for FY 2001-02, FY 2002-03, and FY 2003-04.

However, the parameters and guidelines state that the funding provided in the State Budget for the STAR program can only be offset to the costs of specific mandate activities and not to the entire amount of claimed costs. The audit report does not so limit this offset to the specified activities.

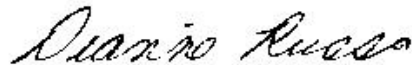
Management Representation Letter

The draft audit report transmittal letter requests that the District submit a "management representation letter" within fifteen days. The district will not be providing this letter.

Public Records Request

The District requests that the Controller provide the District any and all written instructions, memorandums, or other writings in effect and applicable during the claiming period that define the type of source documentation required, timing of the date of the preparation of employee time records, and the prohibition of declarations as unacceptable documentation. Government Code section 6253, subdivision (c), requires the state agency that is the subject of the request, within 10 days from receipt of a request for a copy of records, to determine whether the request, in whole or in part, seeks copies of disclosable public records in your possession and promptly notify the requesting party of that determination and the reasons therefore. Also, as required, when so notifying the District, please state the estimated date and time when the records will be made available.

Sincerely,



Dianne Russo, Chief Financial Officer

Sweetwater Union High School District

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Division of Audits
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